

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

<u>In re</u>	)	<b>Chapter 11 Case No.</b>
	)	
<b>BEARINGPOINT, INC., <u>et al.</u></b>	)	<b>09-10691 (REG)</b>
	)	
<b>Debtors.</b>	)	<b>(Jointly Administered)</b>
	)	

**SCHEDULES OF ASSETS AND LIABILITIES FOR**

**BE New York Holdings, Inc.**

**Case No. 09-10690 (REG)**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

**In re: BE New York Holdings, Inc.**

**Case No. 09-10690 (REG)**

**Chapter 11**

**SUBJECT TO GLOBAL NOTES AND SPECIFIC NOTES TO THESE SCHEDULES**

**SUMMARY OF SCHEDULES**

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, C, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts from Schedules D, E, and F to determine the total amount of the debtor's liabilities.

**AMOUNTS SCHEDULED**

NAME OF SCHEDULE	ATTACHED YES / NO	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - REAL PROPERTY	YES	1	\$0		
B - PERSONAL PROPERTY	YES	8	\$0		
C - PROPERTY CLAIMED AS EXEMPT	NO	0			
D - CREDITORS HOLDING SECURED CLAIMS	YES	4			\$407,324,602
E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS (Total of claims on Schedule E)	YES	2			\$0
F - CREDITORS HOLDING UNSECURED NON- PRIORITY CLAIMS	YES	1			\$0
G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES	YES	1			
H - CODEBTORS	YES	4			
I - CURRENT INCOME OF INDIVIDUAL DEBTOR(S)	NO	0			N/A
J - CURRENT EXPENDITURES OF INDIVIDUAL DEBTOR(S)	NO	0			N/A
<b>Total number of sheets of all Schedules</b>		21			
			<b>Total Assets &gt;</b>	\$0	
			<b>Total Liabilities &gt;</b>	\$407,324,602	

# UNITED STATES BANKRUPTCY COURT

## SOUTHERN DISTRICT OF NEW YORK

BE New York Holdings, Inc.

Case Number: 09-10690 (REG)

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### GENERAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY AND DISCLAIMER REGARDING THE DEBTORS' STATEMENTS AND SCHEDULES ("Global Notes")

#### GENERAL

On February 18, 2009 (the "Commencement Date"), BearingPoint, Inc. and certain of its affiliates, as debtors and debtors in possession (collectively, the "Debtors," and together with their non-debtor affiliates, "BearingPoint"), each commenced a voluntary case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"). The Schedules of Assets and Liabilities and Statement of Financial Affairs, including all attachments thereto, (the "Schedules and Statements") have been prepared pursuant to section 521 of the Bankruptcy Code and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") by management of the Debtors and are unaudited.

While the Debtors' management has made every effort to ensure that the Schedules and Statements are accurate and complete based on information that was available at the time of preparation, inadvertent errors or omissions may have occurred. The Schedules and Statements remain subject to further review and verification by the Debtors.

The information provided herein, except as otherwise noted, is as of the close of business on Commencement Date. Subsequent receipt of information or an audit may result in material changes in financial data requiring amendment of the Schedules and Statements.

For financial reporting purposes, BearingPoint prepares consolidated financial statements, which are filed with the Securities and Exchange Commission (the "SEC"). Unlike the consolidated financial statements, these Schedules and Statements, except as indicated herein, reflect the assets and liabilities of each Debtor. In addition, not all of the affiliates of BearingPoint have commenced a voluntary case under chapter 11 of title 11 of the Bankruptcy Code. Accordingly, combining the assets and claims set forth in the Schedules and Statements of the Debtors would result in amounts that would be substantially different from financial information regarding BearingPoint and its affiliates that would be prepared on a consolidated basis under Generally Accepted Accounting Principles ("GAAP"). As such, the Schedules and Statements do not reflect the net equity value of any subsidiaries held by a particular Debtor. Therefore, these Schedules and Statements do not purport to represent financial statements prepared in accordance with GAAP, nor are they intended to reconcile to the financial statements filed by BearingPoint with the SEC.

The Debtors reserve their rights to amend the Schedules and Statements from time to time as may be necessary or appropriate.

These Global Notes regarding the Debtors' Schedules and Statements comprise an integral part of the Schedules and Statements filed by the Debtors, and should be referenced in connection with any review of the Schedules and Statements. Moreover, these Global Notes are in addition to any specific notes contained in each of the Debtors' Schedules or Statements. The fact that the Debtors have included notes with respect to any specific item in the Schedules or Statements should not be interpreted as a decision by the Debtors to exclude the applicability of such a note to any other items in the remaining Schedules and Statements.

The Schedules and Statements have been signed by John DeGroote, Executive Vice President and Chief Legal Officer of BearingPoint, Inc. In reviewing and signing the Schedules and Statements, Mr. DeGroote has necessarily relied upon the efforts, statements, and representations of the accounting and non-accounting personnel of the Debtors and their advisors. Mr. DeGroote has not (and could not have) personally verified the accuracy of each such statement and representation, including statements and representations concerning amounts owed to creditors.

#### The Basis of Presentation is Book Value.

Unless otherwise noted, each asset and liability of the Debtors is shown on the basis of the book value of the asset or liability in the Debtors' accounting books and records, rather than the current market values of such interests in property and/or liabilities. The Debtors reserves their right to amend or adjust the value of each asset or liability set forth herein.

#### Liabilities.

The Debtors have sought to allocate liabilities between the prepetition and postpetition periods based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods may change. The Debtors also reserve the right to change the allocation of liability to the extent additional information becomes available.

#### Excluded Liabilities.

Pursuant to Bankruptcy Court orders, the Debtors have been granted authority to pay certain priority prepetition obligations. Accordingly, these liabilities have been or will be satisfied and may or may not be listed in the Schedules and Statements.

#### Causes of Action.

The Debtors, despite their efforts, may not have listed all of their causes of action against third parties as assets in the Schedules and Statements. The Debtors reserve all of their rights with respect to any causes of action they may have and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any such causes of action.

#### Intellectual Property Rights.

Exclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have been abandoned, have been terminated, or otherwise expired by their terms, or have been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, have not been terminated, or otherwise expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all such intellectual property rights.

#### Executory Contracts.

The Debtors have not set forth executory contracts as assets in their Schedules and Statements. Instead, the Debtors have listed their executory contracts on Schedule G.

#### Confidential, Private, and Commercially Sensitive Information.

In certain instances, the Debtors have redacted names, addresses, and/or amounts because of confidentiality, concerns about individual privacy, or such

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**GENERAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY AND DISCLAIMER  
REGARDING THE DEBTORS' STATEMENTS AND SCHEDULES ("Global Notes")**

information is commercially sensitive information. If you would like to examine an unredacted version of the Schedules and Statements, the Debtors shall provide such a copy upon the execution of an appropriate confidentiality agreement.

**Property and Equipment.**

Unless otherwise noted, owned property and equipment are stated as net book value. In the ordinary course of their business, the Debtors may lease furniture, fixtures, and equipment from certain third party lessors for use in the daily operation of their business. Any such leases are set forth in the Schedules and Statements. Nothing in the Schedules and Statements is or shall be construed as an admission as to the determination as to legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all their rights with respect to any such issue.

**Credits in the Ordinary Course of Business.**

In the ordinary course of their business, the Debtors apply credits against amounts otherwise due to vendors. Certain of these credits are subject to change. Vendor claims are listed at the amounts entered on the Debtors' books and records, which may reflect credits or allowances due from such creditors to the Debtors. The Debtors reserve all of their rights respecting such credits and allowances.

**Cash.**

Cash is listed in the Schedules and Statements at bank balances as of January 31, 2009 unless otherwise noted on the Schedules.

**Excluded Assets and Liabilities (including Goodwill).**

The Debtors have excluded certain categories of assets and liabilities from the Schedules and Statements including goodwill. In addition, certain immaterial assets and liabilities may have been excluded.

**Currency.**

Unless otherwise indicated, all amounts are reflected in U.S. dollars.

**Insiders.**

In the circumstances where the Schedules and Statements require information regarding insiders and/or officers and directors, the Debtors have attempted to include therein each of the Debtors' (a) "directors" (or persons in similar positions) and (b) employees that may be, or may have been during the relevant period, "officers" (or persons in control). The Debtors have attempted to exclude in such applicable Schedules and Statements information relating to certain of their employees who, despite the title of their position with the Debtors (including without limitation certain employees with the title of "officer") are not "officers" of the Debtors as such term is used in the Bankruptcy Code because, among other things, such employees (i) serve or served in a purely administrative and/or ministerial capacity, (ii) were not appointed by the Debtors' board of directors, and/or (iii) do not have or ever had any material inside information as a result of their employment with the Debtors.

The listing of a party as an insider is not intended to be nor should it be construed as a legal characterization of such party as an insider and does not act as an admission of any fact, claim, right, or defense, and all such rights, claims, and defenses are hereby expressly reserved. Employees have been included in this disclosure for informational purposes only and should not be deemed to be "insiders" in terms of control of the Debtors, management responsibilities or functions, decision-making or corporate authority and/or as otherwise defined by applicable law, including, without limitation, the federal securities laws, or with respect to any theories of liability or for any other purpose.

**Claim Description.**

Any failure to designate a claim on the Debtors' Schedules as "contingent," ("C") "unliquidated," ("U") or "disputed" ("D") does not constitute an admission by the Debtors that such claim is not "contingent," "unliquidated," or "disputed." The Debtors reserve the right to dispute, or to assert offsets or defenses to any claim reflected on its Schedules and Statements as to amount, liability, priority, status, or classification, or to otherwise subsequently designate any claim as "contingent," "unliquidated," or "disputed." Moreover, the Debtors reserve the right to amend their Schedules and Statements as necessary and appropriate.

**Undetermined Claim Amounts.**

Claim amounts that could not be fairly quantified by the Debtors are scheduled as "undetermined", and with a C, U, and/or D notation, whichever are appropriate given the individual circumstances.

**Asset and Liability Values.**

Asset values listed are Net Book Value ("NBV") as of 12/31/2008 unless otherwise noted. The Debtors have excluded the following categories of assets and liabilities from the Schedules and Statements: goodwill, accrued liabilities including accrued salaries and employee benefits, tax accruals, accrued accounts payable and assets with a net book value of zero.

**Intercompany Claims, Agreements, and Related Matters.**

The Schedules and Statements do not generally include any intercompany claims, agreements, or other related matters between Debtors and between Debtors and non-Debtor affiliates.

**SCHEDULES OF ASSETS AND LIABILITIES**

**Schedule A.**

Schedule A lists the Debtors' real property.

**Schedule B.**

Schedule B lists the Debtors' personal property such as, among other things, office equipment, furnishings, and supplies.

**Schedule C.**

Because the Debtors do not claim any property as "exempt," they have not included a Schedule C that would otherwise list any "exempt" property.

**Schedule D.**

Except as otherwise agreed pursuant to a stipulation or order entered by the Bankruptcy Court, the Debtors reserve their rights to dispute or challenge the validity, perfection, or immunity from avoidance, of any lien purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D.

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Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction or any document or instrument related to such creditor's claim.

The descriptions provided in Schedule D are intended only to be a summary. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent and priority of any liens. Nothing in the General Notes shall be deemed a modification or interpretation of the terms of such agreements.

**Schedule E.**

As noted above, the Bankruptcy Court entered an order granting authority to the Debtors to pay certain prepetition employee wage and other obligations that would otherwise be entitled to priority status in the ordinary course (the "Employee Wages Order"). Accordingly, the Debtors may have not included such claims on Schedule E to the extent that the Debtors have satisfied such claims in full or anticipate satisfying such claims in full.

The Debtors have also filed a motion with the Bankruptcy Court requesting entry of an order granting authority to pay certain use and sale taxes. Pursuant to this motion, the Debtors requested authority to pay certain prepetition taxes and fees due and owing to taxing authorities consistent with the practices and policies in effect as of the Commencement Date. Claims of taxing authorities that would be satisfied pursuant to such authority may or may not be included on Schedule E.

The listing of any claim on Schedule E does not constitute an admission by the Debtors that such claim is entitled to priority treatment under section 507 of the Bankruptcy Code. The Debtors reserve their right to dispute the priority status of any claim on any basis. Moreover, the listing of any tax claim on Schedule E is not an admission or designation by the Debtors that such claim is a prepetition tax claim. The Debtors reserve their right to treat any of these claims as postpetition claims.

**Schedule F.**

The Bankruptcy Court entered an order granting authority to honor certain prepetition customer programs. Accordingly, certain debts arising out of customer practices have not been included on the Debtors' Schedules and Statements.

Schedule F reflects the prepetition amounts owing to, among others, counterparties to executory contracts and unexpired leases. Such prepetition amounts, however, may be paid in connection with the assumption or assignment and assignment of an executory contract or unexpired lease.

In addition, Schedule F does not include rejection damage claims of the counterparties to executory contracts and unexpired leases that have been or may be rejected. Schedule F reflects prepetition amounts owed to utility companies as of the Commencement Date according to the Debtors' books and records.

Pursuant to section 366(c)(4) of the Bankruptcy Code, certain utilities, however, may have set off prepetition deposits against prepetition amounts owed. Accordingly, the exact amounts owed to utility companies as of the Commencement Date may differ from the amounts reflected on the Debtors' books and records.

**Schedule G.**

While every effort has been made to ensure the accuracy of Schedule G, inadvertent errors or omissions may have occurred. Certain of the leases and contracts listed on Schedule G may contain certain renewal options, guarantees of payment, options to purchase, rights of first refusal, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth on Schedule G.

The Debtors hereby reserve all of their rights to dispute the validity, status, or enforceability of any contracts, agreements, or leases set forth in Schedule G and to amend or supplement such Schedule as necessary.

Inclusion of any agreement on Schedule G does not constitute an admission that such agreement is an executory contract or unexpired lease and the Debtors reserve all rights in that regard, including, without limitation, that any agreement is not executory, has expired pursuant to its terms, or was terminated.

**Schedule H.**

Schedule H also reflects guarantees by various Debtors. The Debtors may not have identified certain guarantees that are embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments and other such agreements.

Further, certain of the guarantees reflected on Schedule H may have expired or may be no longer enforceable. Thus, the Debtors reserve their right to amend the Schedules to the extent that additional guarantees are identified or such guarantees are discovered to have expired or become unenforceable.

**STATEMENTS OF FINANCIAL AFFAIRS**

**Question 13: Setoffs.**

The Debtors routinely incur setoffs in the ordinary course of business. As such, it is impracticable for the Debtors to note such setoffs in the Schedules and Statements.

Further, as stated above, the Debtors believe that pursuant to section 366(c)(4) of the Bankruptcy Code, certain utility providers may have applied prepetition deposits to prepetition obligations. At this time, the Debtors do not have a list of all utility providers that have set off prepetition deposits.

**Question 19d: Books, records and financial statements.**

BearingPoint, Inc. is a public company registered with the United States Securities and Exchange Commission and, as such, in the ordinary course of conducting its business may have provided financial information, including financial statements to, among others, numerous parties including banks, customers, vendors, and landlords.

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SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, or both own the property by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

☒ Check this box if debtor has no real property to report on this Schedule A.

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTOR'S INTEREST IN PROPERTY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION	AMOUNT OF SECURED CLAIM

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**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories place an "X" in the appropriate position in the column labeled "None". If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only on Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property".

If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	NET BOOK VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
1. Cash on hand.	X		
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.	X		
3. Security deposits with public utilities, telephone companies, landlords, and others.	X		
4. Household goods and furnishings, including audio, video, and computer equipment.	X		
5. Books; pictures and other art objects; antiques; stamps, coin, record, tape, compact disc, and other collections or collectibles.	X		
6. Wearing apparel.	X		
7. Furs and jewelry.	X		
8. Firearms and sports, photographic, and other hobby equipment.	X		
9. Interests in insurance policies. Name insurance company of policy and itemize surrender or refund value of each.	X		
10. Annuities. Itemize and name each issuer.	X		

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Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property".

If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	NET BOOK VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X		
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans.	X		
13. Stock and interests in incorporated and unincorporated business. Itemize.		See Schedule B-13 immediately following Schedule B	Undetermined
14. Interests in partnerships or joint ventures. Itemize.		See Schedule B-14 immediately following Schedule B	Undetermined
15. Government and corporate bonds and other negotiable and non-negotiable instruments.	X		
16. Accounts receivable.	X		
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X		
18. Other liquidated debts owing debtor including tax refunds. Give particulars.	X		
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X		
20. Contingent and non-contingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X		



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Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property".

If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	NET BOOK VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X		
22. Patents, copyrights, and other intellectual property. Give particulars.	X		
23. Licenses, franchises, and other general intangibles. Give particulars.	X		
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X		

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If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property".

If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	NET BOOK VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
25. Automobiles, trucks, trailers, and other vehicles and accessories.	X		
26. Boats, motors, and accessories.	X		
27. Aircraft and accessories.	X		
28. Office equipment, furnishings, and supplies.	X		
29. Machinery, fixtures, equipments, and supplies used in business.	X		
30. Inventory	X		
31. Animals	X		
32. Crops - growing or harvested. Give particulars	X		
33. Farming equipment and implements.	X		
34. Farm supplies, chemicals, and feed.	X		
35. Other personal property of any kind not already listed. Itemize.	X		

**Specific Notes**

4 continuation sheets attached

Debtor	Legal Entity Name1	Legal Entity Name2	Legal Entity Name3	Legal Entity Name4	Legal Entity Name5	Legal Entity Name6	Legal Entity Name7	Legal Entity Name8	Legal Entity Name9	Legal Entity Name10	% Ownership
X	BearingPoint, Inc.										
X	BearingPoint Global Operations, Inc.										100.00%
X	BearingPoint BG, LLC										100.00%
	BearingPoint Global Operations, Inc. (Armenia)										100.00%
	BearingPoint Global Operations, Inc. (Bulgaria)										100.00%
	BearingPoint Global Operations, Inc. (Croatia)										100.00%
	BearingPoint Global Operations, Inc. (Iraq)										100.00%
	BearingPoint Global Operations, Inc. (Almaty, Kazakhstan)										100.00%
	BearingPoint Global Operations, Inc. (Uzbekistan)										100.00%
	BearingPoint Economic Reform Project (Montenegro)										100.00%
	BearingPoint Global Operations, Inc. (Georgia)										100.00%
	BearingPoint (Asia Pacific) Limited (BVI)										100.00%
	BearingPoint (Asia Pacific) Pte. Limited (Singapore)										100.00%
	BearingPoint (ASPAC) Sdn. Bhd. (Malasia)										100.00%
	BearingPoint (Asia Pacific) Limited (Hong Kong)										100.00%
	BearingPoint (Asia Pacific) Limited (Taiwan)										100.00%
	BearingPoint Management Consulting (Shanghai) Ltd.										100.00%
	BearingPoint Management Consulting (Shanghai) Ltd., Branch Office (Beijing, China)										100.00%
	BearingPoint Information Technologies (Shanghai) Limited (China)										100.00%
	BearingPoint Information Technologies (Shanghai) Limited (China), Branch Office (Dalian, China)										100.00%
	BearingPoint, Inc., Korea Branch (Korea)										100.00%
	BearingPoint New Zealand Limited (NZ)										100.00%
	BearingPoint Australia Pty Ltd. (Australia)										100.00%
	800 MHZ Transition Administrator, LLC (DE)										100.00%
	KCI Funding Corporation (DE)										100.00%
	BearingPoint Capital, LLC (DE) [Valuations Services Group]										100.00%
	BearingPoint Ltda (San Paulo,Brazil)										21.13%
	BearingPoint S.A. (Argentina)										5.00%
	BearingPoint Peru SRL (Peru)										0.10%
	BearingPoint Mexicana S.A de C.V. (Mexico)										0.10%
	BearingPoint Global Consulting Caymans II Limited (Caymans)										90.00%
	BearingPoint Global Consulting Caymans I Limited (Caymans)										90.00%
	BearingPoint Global Delaware, LLC (DE)										90.00%
	BearingPoint Global Consulting Netherlands B.V. (Netherlands)										90.00%
X	BearingPoint International I, Inc.										100.00%
	BearingPoint International Holdings I Limited (Bermuda)										100.00%
X	BearingPoint USA, Inc.										100.00%
X	BearingPoint Global, Inc.										100.00%
	BearingPoint Global Holdings Limited (Bermuda)										100.00%
	BearingPoint Spain Holdings Limited (England, UK)										100.00%
	BearingPoint (Hong Kong) Limited (BVI)										100.00%
	BearingPoint (Hong Kong) Limited (Hong Kong)										100.00%
	BearingPoint 2002 Singapore Pte. Ltd. (Singapore)										100.00%
X	BearingPoint, LLC										100.00%
	BearingPoint BG Australia Pty. Ltd. (Australia)										99.00%
	PT Barents Indonesia (Indonesia)										99.00%
	BearingPoint Hungary Consulting Limited Liability Company (Hungary)										99.00%
	Barents Group Egypt Ltd. (Egypt)										99.00%
X	BearingPoint Southeast Asia LLC										100.00%
	BearingPoint Southeast Asia LLC (Hong Kong)										100.00%
	BearingPoint Southeast Asia L.L.C. (Taiwan)										100.00%
	BearingPoint Pte. Ltd. (Singapore)										100.00%
	BearingPoint (Thailand) Ltd (Thailand)										99.90%
X	Softline Acquisition Corp.										100.00%
X	Softline Consulting and Integrators, Inc.										100.00%
X	i2 Mid Atlantic LLC										100.00%
X	i2 Northwest LLC										100.00%
	Education Information Management Systems, LLC (DE)										50.00%
X	OAD Acquisition Corp.										100.00%
X	OAD Group, Inc.										100.00%
X	Metrius, Inc.										100.00%
X	BE New York Holdings, Inc.										100.00%
	BearingPoint, Inc. (Korea)										100.00%
X	BearingPoint Israel, LLC										100.00%

FOOTNOTES:

\*\*\* Legal entity "BE New York Holdings, Inc." name changed from "Peatmarwick, Inc." in 2008

### BearingPoint, Inc. owns an equity position in Cassat Corporation not reflected in the above structure

Debtor	Legal Entity Name1	Legal Entity Name2	Legal Entity Name3	Legal Entity Name4	Legal Entity Name5	Legal Entity Name6	Legal Entity Name7	Legal Entity Name8	Legal Entity Name9	Legal Entity Name10	% Ownership
										BearingPoint Israel LLC (Israel)	100.00%
X										BearingPoint Enterprises Holdings, LLC	100.00%
										BearingPoint Guam LLC (GUAM)	1.00%
X										BearingPoint Technology Procurement Services, LLC	100.00%
X										BearingPoint South Pacific, LLC	100.00%
										BearingPoint Guam LLC (GUAM)	99.00%
X										BearingPoint Americas, Inc.	100.00%
										BearingPoint Ltda (San Paulo,Brazil)	1.27%
										BearingPoint (Netherlands Americas) N.V. (Curacao)	100.00%
										BearingPoint Information Technology N.V. (Curacao)	100.00%
										BearingPoint Management Consulting N.V. (Curacao)	100.00%
										BearingPoint Information Technology N.V. (Aruba)	100.00%
										BearingPoint Management Consulting N.V. (Aruba)	100.00%
										BearingPoint N.V. (Suriname)	100.00%
										BearingPoint Mexico S. de R.L. de C.V. (Mexico)	100.00%
										BearingPoint Mexico S. de R.L. de C.V. (Costa Rica)	100.00%
										BearingPoint S.A. (Argentina)	95.00%
										BearingPoint S.A. Sucursal Uruguay (Uruguay)	100.00%
										BearingPoint Advisors Venezuela C.A. (Venezuela)	100.00%
										BearingPoint S.A. (Costa Rica)	100.00%
										BearingPoint Guatemala SA (Guatemala)	99.90%
										BearingPoint Peru SRL (Peru)	99.90%
										GDFFT Holding N.V. (Curacao)	100.00%
X										BearingPoint Puerto Rico, LLC	100.00%
										BearingPoint Puerto Rico, LLC (Puerto Rico)	100.00%
										BearingPoint Panama, Inc. (Panama)	100.00%
										Shijon N.V. (Curacao)	100.00%
										Paradawn N.V. (Curacao)	100.00%
										BearingPoint Americas, Inc. [Colombia] (Columbia)	100.00%
										BearingPoint Ltda (San Paulo,Brazil)	46.48%
										BearingPoint Ltda (Rio de Janeiro, Brazil)	100.00%
										BearingPoint Ltda (Brasilia City, Brazil)	100.00%
										BearingPoint Ltda (Macao City, Brazil)	100.00%
										BearingPoint Ltda (Vitoria City, Brazil)	100.00%
										BearingPoint Ltda (Belo Horizonte, Brazil)	100.00%
										BearingPoint LLC Turkiye Ankara Subesi (Turkey)	100.00%
										Barents Group, LLC (Armenia)	100.00%
										BearingPoint, LLC (Bulgaria)	100.00%
										Barents Group, LLC (Georgia)	100.00%
										BearingPoint, LLC Representative Office Skopie (Macedonia)	100.00%
										Barents Group, LLC (Barbados)	100.00%
										Barents Group, LLC (Philippines)	100.00%
										Barents Group, LLC (Russia)	100.00%
										Barents Group, LLC (Ukraine)	100.00%
X										BearingPoint Russia, LLC	100.00%
										Barents Group Russia, LLC (Russia)	100.00%
										BearingPoint Limitada (El Salvador)	1.00%
X										Peloton Holdings, L.L.C.	100.00%
										BearingPoint Limitada (El Salvador)	99.00%
										BearingPoint BG Australia Pty. Ltd. (Australia)	1.00%
										PT Barents Indonesia (Indonesia)	1.00%
										BearingPoint Hungary Consulting Limited Liability Company (Hungary)	1.00%
										Barents Group Egypt Ltd. (Egypt)	1.00%
										Echelon Holdings C.V. (Netherlands)	1.00%
										Echelon Holdings C.V. (Netherlands)	99.00%
										Caravane Holdings LLC	100.00%
										BE Holdings I C.V. (Netherlands)	1.00%
										BE Holdings I C.V. (Netherlands)	99.00%
										BearingPoint Europe Holdings B.V. (The Netherlands)	100.00%
										BearingPoint Germany GmbH (Germany)	100.00%
										BearingPoint Holdings GmbH & Co. KG (Germany)	0.00%
										BearingPoint Holdings GmbH & Co. KG (Germany)	100.00%
										BearingPoint Italy SRL (Italy)	95.00%
										BearingPoint GmbH (Germany)	100.00%

FOOTNOTES:

\*\*\* Legal entity "BE New York Holdings, Inc." name changed from "Peatmarwick, Inc." in 2008

### BearingPoint, Inc. owns an equity position in Cassat Corporation not reflected in the above structure

Debtor	Legal Entity Name1	Legal Entity Name2	Legal Entity Name3	Legal Entity Name4	Legal Entity Name5	Legal Entity Name6	Legal Entity Name7	Legal Entity Name8	Legal Entity Name9	Legal Entity Name10	% Ownership
										BearingPoint Global Solutions Danismanlik Ltd. Sirket (Ankara, Turkey)	50.00%
										BearingPoint Global Solutions Delivery GmbH, Korea Branch (Korea)	100.00%
										BearingPoint OOO (Moscow, Russia)	100.00%
										Metis Projekt + Vertriebs-GmbH (Frankfurt, Germany)	100.00%
										BearingPoint INFONOVA GmbH (Graz, Austria)	100.00%
										BearingPoint INFONOVA GmbH (Frankfurt, Germany)	100.00%
										Kompetenzzentrum für wissensbasierte Anwendungen und System Forschungs-und Entwichklungs GmbH (Graz, Austria)	20.00%
										BearingPoint GmbH (Vienna, Austria)	100.00%
										BearingPoint Hungary No. 2 Services LLC (Hungary)	100.00%
										BearingPoint GmbH GmbH Germania Sucursala Romania (Romania)	100.00%
										BearingPoint Limited (UK, England)	100.00%
										BearingPoint Managed Services GmbH (Berlin, Germany)	100.00%
										BearingPoint Global Solutions Danismanlik Ltd. Sirket (Ankara, Turkey)	50.00%
										BearingPoint Technology Procurement Services GmbH (Berlin, Germany)	100.00%
										BearingPoint Italy SRL (Italy)	5.00%
										BearingPoint Finland Oy (Finland)	100.00%
										BearingPoint Consulting 2002 Finland Ov (Finland)	100.00%
										BearingPoint Sweden AB (Sweden)	100.00%
										BearingPoint France SAS (France)	100.00%
										BearingPoint Norway AS (Norway)	100.00%
										BearingPoint Switzerland SA (Zurich, Switzerland)	99.90%
										BearingPoint Switzerland SA (Geneva, Switzerland)	100.00%
										BearingPoint Netherlands Holdings BV (Netherlands)	100.00%
										BearingPoint B.V. (Netherlands)	100.00%
										BearingPoint Denmark ApS (Denmark)	100.00%
										BearingPoint Ireland Limited (Bemuda)	100.00%
										BearingPoint Ireland Limited (Ireland)	100.00%
										BearingPoint Ireland Limited (UK, Northern Ireland)	100.00%
										BearingPoint International Bermuda Holdings Limited (Bermuda)	100.00%
										BearingPoint Global Consulting Caymans II Limited (Caymans)	10.00%
										BearingPoint Global Consulting Caymans I Limited (Caymans)	10.00%
										BearingPoint Global Delaware, LLC (DE)	10.00%
										BearingPoint Global Consulting Netherlands B.V. (Netherlands)	10.00%
										BearingPoint (Thailand) Ltd (Thailand)	0.10%
										KPMG Consultoria SA (Guatemala)	0.10%
										BearingPoint Europe Limited (England, UK)	100.00%
										BearingPoint Global Holdings II Limited (Bermuda)	100.00%
										BearingPoint Managed Services, S.L. (Spain)	100.00%
										BearingPoint Business Consulting España S.L. (Spain)	99.90%
										BearingPoint Software Solutions, S.L. (Spain)	100.00%
										BearingPoint Business Consulting España S.L. (Spain)	0.10%
										BearingPoint International Holdings Limited (Bermuda)	100.00%
										BearingPoint S.L., Inc. (Korea)	100.00%
										BearingPoint 2002 Asia Pacific Pte. Ltd. (Singapore)	100.00%
										BearingPoint Co., Ltd. (Shinjuku, -ku, Japan)	100.00%
										BearingPoint 2002 Asia Pacific Pte. Ltd. (Australia)	100.00%
										BearingPoint 2002 Australia Pte. Ltd. (Australia)	100.00%
										BearingPoint Americas Holdings Limited (Bermuda)	100.00%
										BearingPoint 2002 Peru SRL (Peru)	50.00%
										BearingPoint Mexicana S.A de C.V. (Mexico)	99.90%
										BearingPoint Technology Holdings Limited (Bermuda)	100.00%
										BearingPoint Technology Holdings Limited (Cyprus)	100.00%
										BearingPoint 2002 (Brasil) Ltda	99.90%
										BearingPoint Jordan LLC. Co (Jordan)	50.00%
										BearingPoint International Holdings II Limited (Bermuda)	100.00%
										BearingPoint Jordan LLC. Co (Jordan)	50.00%
										Dallas Project Holdings Limited (Barbados)	100.00%
										BearingPoint Limited (Ireland)	100.00%
										BearingPoint Chile Limitada (Chile)	99.00%
										BearingPoint Middle East FZ-LLC (DIC, UAE)	100.00%
										BearingPoint Middle East FZ, LLC (Qatar)	100.00%
										BearingPoint Middle East FZ, LLC (KSA)	100.00%
										BearingPoint Ltda (San Paulo,Brazil)	31.12%

FOOTNOTES:

\*\*\* Legal entity "BE New York Holdings, Inc." name changed from "Peatmarwick, Inc." in 2008

### BearingPoint, Inc. owns an equity position in Cassat Corporation not reflected in the above structure

Debtor	Legal Entity Name1	Legal Entity Name2	Legal Entity Name3	Legal Entity Name4	Legal Entity Name5	Legal Entity Name6	Legal Entity Name7	Legal Entity Name8	Legal Entity Name9	Legal Entity Name10	% Ownership
										BearingPoint 2002 (Brasil) Ltda	0.10%
										BearingPoint KCA Holdings Limited (Bermuda)	100.00%
										BearingPoint ECA Limited (Kenya)	100.00%
										BearingPoint Co. Ltd. (Chiyoda-ku, Japan)	100.00%
										BearingPoint Pakistan (Private) Limited (Pakistan)	99.90%
										BearingPoint Business Consulting Pte. Ltd. (India)	99.90%
										BearingPoint USVI, LLC (US Virgin Islands)	100.00%
										BearingPoint Philippines Limited (Bermuda)	100.00%
										BearingPoint Philippines Limited (Philippines)	100.00%
										BearingPoint Canada Holding I Inc./ Holding I, BearingPoint Canada (New Brunswick, Canada)	100.00%
										BearingPoint LP/ BearingPoint S.E.C. (Ontario, Canada)	99.99%
										BearingPoint LP (Vietnam)	100.00%
										KPMG-Versa Partnership (New Brunswick, Canada)	95.00%
										BearingPoint Technology Solutions, ULC (Nova Scotia, Canada)	100.00%
										BearingPoint Technology Solutions, ULC (British Columbia, Canada)	100.00%
										BearingPoint N.B. Inc./ Corporation BearingPoint N.B. (New Brunswick, Canada)	100.00%
										BearingPoint V, Inc. (New Brunswick, Canada)	100.00%
										KPMG-Versa Partnership (New Brunswick, Canada)	5.00%
										BearingPoint LP (Alberta, Canada)	100.00%
										BearingPoint LP (British Columbia, Canada)	100.00%
										BearingPoint LP (Manitoba, Canada)	100.00%
										BearingPoint LP (New Brunswick, Canada)	100.00%
										BearingPoint LP (Newfoundland, Canada)	100.00%
										BearingPoint LP (Northwest Territories, Canada)	100.00%
										BearingPoint LP (Nanavut, Canada)	100.00%
										BearingPoint LP (Nova Scotia, Canada)	100.00%
										BearingPoint LP (Prince Edward Island, Canada)	100.00%
										BearingPoint LP (Saskatchewan, Canada)	100.00%
										BearingPoint LP (Yukon, Canada)	100.00%
										BearingPoint LP (Quebec, Canada)	100.00%
										BearingPoint Canada Holding II, Inc./ Holding II, BearingPoint Canada (New Brunswick, Canada)	100.00%
										BearingPoint LP/ BearingPoint S.E.C. (Ontario, Canada)	0.01%
										BearingPoint Canada Holding I, Inc. (Alberta, Canada)	100.00%
										BearingPoint Canada Holding I, Inc. (British Columbia, Canada)	100.00%
										BearingPoint Canada Holding I, Inc. (Manitoba, Canada)	100.00%
										BearingPoint Canada Holding I, Inc. (New Brunswick, Canada)	100.00%
										BearingPoint Canada Holding I, Inc. (Newfoundland, Canada)	100.00%
										BearingPoint Canada Holding I, Inc. (Northwest Territories, Canada)	100.00%
										BearingPoint Canada Holding I, Inc. (Nanavut, Canada)	100.00%
										BearingPoint Canada Holding I, Inc. (Nova Scotia, Canada)	100.00%
										BearingPoint Canada Holding I, Inc. (Prince Edward Island, Canada)	100.00%
										BearingPoint Canada Holding I, Inc. (Saskatchewan, Canada)	100.00%
										BearingPoint Canada Holding I, Inc. (Yukon, Canada)	100.00%
										BearingPoint Canada Holding I, Inc. (Quebec, Canada)	100.00%
										BearingPoint Canada Holding II, Inc. (Alberta, Canada)	100.00%
										BearingPoint Canada Holding II, Inc. (British Columbia, Canada)	100.00%
										BearingPoint Canada Holding II, Inc. (Manitoba, Canada)	100.00%
										BearingPoint Canada Holding II, Inc. (New Brunswick, Canada)	100.00%
										BearingPoint Canada Holding II, Inc. (Newfoundland, Canada)	100.00%
										BearingPoint Canada Holding II, Inc. (Northwest Territories, Canada)	100.00%
										BearingPoint Canada Holding II, Inc. (Nanavut, Canada)	100.00%
										BearingPoint Canada Holding II, Inc. (Nova Scotia, Canada)	100.00%
										BearingPoint Canada Holding II, Inc. (Prince Edward Island, Canada)	100.00%
										BearingPoint Canada Holding II, Inc. (Saskatchewan, Canada)	100.00%
										BearingPoint Canada Holding II, Inc. (Yukon, Canada)	100.00%
										BearingPoint Canada Holding II, Inc. (Quebec, Canada)	100.00%

FOOTNOTES:

\*\*\* Legal entity "BE New York Holdings, Inc." name changed from "Peatmarwick, Inc." in 2008

### BearingPoint, Inc. owns an equity position in Cassat Corporation not reflected in the above structure

UNITED STATES BANKRUPTCY COURT

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is the creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided. If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H – Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim Without Deducting Value of Collateral" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion, if Any" on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE AND AN ACCOUNT NUMBER (See Instructions Above.)	CODEBTOR	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND MARKET VALUE OF PROPERTY SUBJECT TO LIEN	C U D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
See Schedule D-1 immediately following Schedule D	X	Secured Debt	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	\$323,250,000	Undetermined
ACCOUNT NO.		VALUE \$			
See Schedule D-2 immediately following Schedule D	X	Letters of Credit Outstanding	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	\$84,074,602	Undetermined
ACCOUNT NO.		VALUE \$			
See Schedule D-3 immediately following Schedule D		UCC Liens	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0
ACCOUNT NO.		VALUE \$			
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
ACCOUNT NO.		VALUE \$			
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
ACCOUNT NO.		VALUE \$			
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Undetermined	Undetermined
ACCOUNT NO.		VALUE \$			
3 continuation sheets attached				\$407,324,602	Undetermined
Subtotal (Total of this page)				\$407,324,602	Undetermined
Total (Use only last page)					

Specific Notes

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

**BE New York Holdings, Inc.**

**Case Number: 09-10690 (REG)**

**Exhibit: D-1**

**Secured Debt**

<u>Name</u>	<u>Address</u>	<u>City, State &amp; Zip</u>	<u>Description</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Claim Amount</u>
WELLS FARGO FOOTHILL, LLC	2450 Colorado Avenue Suite 3000 West Attention: Patrick McCormack	SANTA MONICA, CA 90404	TERM LOANS: \$500 million Senior Secured Credit Facility dated as of May 2007, as amended and restated in June 2007 (the "2007 Credit Facility")	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$294,750,000
WELLS FARGO FOOTHILL, LLC	2450 Colorado Avenue Suite 3000 West Attention: Patrick McCormack	SANTA MONICA, CA 90404	LETTERS OF CREDIT - CONVERTED: \$500 million Senior Secured Credit Facility dated as of May 2007, as amended and restated in June 2007 (the "2007 Credit Facility")	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$28,500,000
							<b>\$323,250,000</b>

**Specific Notes**

1. Interest is not included in the amounts above pursuant to the Interim Order Pursuant to Sections 105, 361, 362, 363, and 364 of the Bankruptcy Code (A) Authorizing the Debtors' use of Cash Collateral by Consent, (B) Authorizing Postpetition Letter of Credit Financing, (C) Granting Adequate Protection and (D) Scheduling a Final Hearing Pursuant to Bankruptcy Rule 4001 that permits the Debtor to continue to pay the interest on the 2007 Credit Facility.



**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

**BE New York Holdings, Inc.**

**Case Number: 09-10690 (REG)**

**Exhibit D-2**

**Letters of Credit Outstanding**

<u>Name</u>	<u>Address</u>	<u>City, State &amp; Zip</u>	<u>Description</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Claim Amount</u>
WELLS FARGO FOOTHILL, LLC	2450 COLORADO AVENUE SUITE 3000 WEST ATTN: PATRICK MCCORMACK	SANTA MONICA, CA 90404	LETTERS OF CREDIT - OUTSTANDING: \$500 MILLION SENIOR SECURED CREDIT FACILITY DATED AS OF MAY 2007, AS AMENDED AND RESTATED IN JUNE 2007 (THE "2007 CREDIT FACILITY")	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$84,074,602

**\$84,074,602**

**Specific Notes**

1. Interest is not included in the amounts above pursuant to the Interim Order Pursuant to Sections 105, 361,362,363, and 364 of the Bankruptcy Code (A) Authorizing the Debtors' use of Cash Collateral by Consent, (B) Authorizing Postpetition Letter of Credit Financing, (C )Granting Adequate Protection and (D) Scheduling a Final Hearing Pursuant to Bankruptcy Rule 4001 that permits the Debtor to continue to pay the interest on the 2007 Credit Facility.

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

**BE New York Holdings, Inc.**

**Case Number: 09-10690 (REG)**

**Exhibit D-3**

**UCC Liens**

<b><u>Name</u></b>	<b><u>Address</u></b>	<b><u>City, State &amp; Zip</u></b>	<b><u>Description</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Claim Amount</u></b>
UBS AG STAMFORD BRANCH, AS ADMINISTRATIVE AGENT	677 WASHINGTON BOULEVARD	STAMFORD CT, 06901		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0
UBS AG STAMFORD BRANCH, AS ADMINISTRATIVE AGENT	677 WASHINGTON BOULEVARD	STAMFORD CT, 06902		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0
UBS AG STAMFORD BRANCH, AS ADMINISTRATIVE AGENT AS ASSIGNED TO WELLS FARGO BANK N.A., AS SUCCESSOR COLLATERAL AGENT	45 BROADWAY, 17TH FLOOR	NEW YORK NY, 10006		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0
							<hr/> \$0
<b><u>Specific Notes</u></b>							

**UNITED STATES BANKRUPTCY COURT****SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name and mailing address, including zip code, and the last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether husband, or wife, both of them or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotal" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Repeat this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☒ Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

**TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)**

☐ Domestic Support Obligations

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

☐ Extensions of credit in an involuntary case

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. Section 507(a)(3).

☐ Wages, salaries, and commissions

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$10,950\* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, which ever occurred first, to the extent provided in 11 U.S.C. Section 507(a)(4).

☐ Contribution to employee benefit plans

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. Section 507(a)(5).

☐ Certain farmers and fisherman

Claims of certain farmers and fisherman, up to \$1,400\* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. Section 507(a)(6).

☐ Deposits by individuals

Claims of individuals up to \$2,425\* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. Section 507(a)(7).

☐ Taxes and Certain Other Debts Owed to Government Units

Taxes, customs duties, and penalties owing to federal, state, and local government units as set forth in 11 U.S.C. Section 507(a)(8).

**UNITED STATES BANKRUPTCY COURT**

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☐ Commitments to Maintain the capital of an Insured Depository Institution

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. Section 507(a)(9).

☐ Claims for Death or Personal Injury While Debtor Was Intoxicated

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

\* Amounts are subject to adjustment on April 1, 2010, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

0 continuation sheets attached

UNITED STATES BANKRUPTCY COURT

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedule D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report total of all claims listed on the schedules in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data..

☒ Check this box if debtor has no unsecured nonpriority claims to report on this Schedule F.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE AND ACCOUNT	CODEBTOR	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C U D	AMOUNT OF CLAIM
ACCOUNT NO.			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
ACCOUNT NO.			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
ACCOUNT NO.			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
ACCOUNT NO.			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
ACCOUNT NO.			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
ACCOUNT NO.			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
ACCOUNT NO.			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
ACCOUNT NO.			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
ACCOUNT NO.			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
ACCOUNT NO.			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
ACCOUNT NO.			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
ACCOUNT NO.			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
ACCOUNT NO.			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
ACCOUNT NO.			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Specific Notes			0 total continuation sheets attached	Total \$0

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.d., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

☒ Check this box if debtor has no executory contracts and/or unexpired leases to report on this Schedule G.

NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, OF OTHER PARTIES TO LEASE OR CONTRACT	DESCRIPTION OF CONTRACT OR LEASE OF DEBTOR'S INTEREST. STATE WHETHER LEASE IS FOR NONRESIDENTIAL REAL PROPERTY. STATE CONTRACT NUMBER OF ANY GOVERNMENT CONTRACT

0

total continuation sheets attached

Specific Notes

**UNITED STATES BANKRUPTCY COURT****SCHEDULE H - CODEBTORS**

Provide the information requested concerning any person or entity, other than in a joint case, that is also liable on any debts listed by debtor in the schedule of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight-year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is in community property states, a married debtor not filing a joint case should report the name and address of the nondebtor spouse on this schedule. Include all names used by the nondebtor spouse during the six years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

☐ Check this box if debtor has no codebtor

<b><u>NAME AND ADDRESS OF CODEBTOR</u></b>	<b><u>NAME AND ADDRESS OF CREDITOR</u></b>	<b><u>NOTES</u></b>
BEARINGPOINT AMERICAS, INC.  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
BEARINGPOINT BG, LLC  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
BEARINGPOINT ENTERPRISE HOLDINGS, LLC  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
BEARINGPOINT GLOBAL OPERATIONS, INC.  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
BEARINGPOINT GLOBAL, INC.  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
BEARINGPOINT INTERNATIONAL I, INC.  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
BEARINGPOINT ISRAEL, LLC  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*

Asterisk (\*) denotes \$500,000,000 Senior Secured Credit Facility dated as of May 18th, 2007, as Amended and Restated on June 1, 2007 (the "2007 Credit Facility").

**UNITED STATES BANKRUPTCY COURT****SCHEDULE H - CODEBTORS**

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☐ Check this box if debtor has no codebtor

<b><u>NAME AND ADDRESS OF CODEBTOR</u></b>	<b><u>NAME AND ADDRESS OF CREDITOR</u></b>	<b><u>NOTES</u></b>
BEARINGPOINT PUERTO RICO, LLC  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
BEARINGPOINT RUSSIA, LLC  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
BEARINGPOINT SOUTH PACIFIC, LLC  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
BEARINGPOINT SOUTHEAST ASIA LLC  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
BEARINGPOINT TECHNOLOGY PROCUREMENT SERVICES, LLC 1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
BEARINGPOINT USA, INC.  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
BEARINGPOINT, INC.  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*

Asterisk (\*) denotes \$500,000,000 Senior Secured Credit Facility dated as of May 18th, 2007, as Amended and Restated on June 1, 2007 (the "2007 Credit Facility").



**UNITED STATES BANKRUPTCY COURT****SCHEDULE H - CODEBTORS**

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☐ Check this box if debtor has no codebtor

<b><u>NAME AND ADDRESS OF CODEBTOR</u></b>	<b><u>NAME AND ADDRESS OF CREDITOR</u></b>	<b><u>NOTES</u></b>
BEARINGPOINT, LLC  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
12 MID ATLANTIC LLC  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
12 NORTHWEST LLC  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
METRIUS, INC.  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
OAD ACQUISITION CORP.  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
OAD GROUP, INC.  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
PELOTON HOLDINGS, L.L.C.  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*

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**UNITED STATES BANKRUPTCY COURT****SCHEDULE H - CODEBTORS**

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☐ Check this box if debtor has no codebtor

<b><u>NAME AND ADDRESS OF CODEBTOR</u></b>	<b><u>NAME AND ADDRESS OF CREDITOR</u></b>	<b><u>NOTES</u></b>
SOFTLINE ACQUISITION CORP.  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*
SOFTLINE CONSULTING AND INTEGRATORS, INC.  1676 INTERNATIONAL DRIVE MCLEAN, VA 22102 USA	WELLS FARGO FOOTHILL, LLC (ADMINISTRATIVE AGENT) ATTN PATRICK MCCORMACK 2450 COLORADO AVENUE, SUITE 3000 WEST SANTA MONICA, CA 90404	*

**Specific Notes**

Asterisk (\*) denotes \$500,000,000 Senior Secured Credit Facility dated as of May 18th, 2007, as Amended and Restated on June 1, 2007 (the "2007 Credit Facility").

**DECLARATION CONCERNING DEBTOR'S SCHEDULES****DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of \_\_\_\_ sheets, and that they are true and correct to the best of my knowledge, information and belief.

Date: 3/5/2009

Signature: /s/ John DeGroot

John DeGroot - Vice President and Secretary

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Joint Debtor, if any

**DECLARATION AND SIGNATURE OF NON-ATTORNEY BANKRUPTCY PETITION PREPARER (See 11 U.S.C. § 110)**

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h) and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required by that section.

\_\_\_\_\_  
Printed or Typed Name and title, if any,  
of Bankruptcy Petition Preparer

\_\_\_\_\_  
Social Security No.  
(Required by 11 U.S.C. § 110.)

*If the bankruptcy petition preparer is not an individual, state the name, title (if any), address, and social security number of the officer, principal, responsible person, or partner who signs this document.*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Address

X \_\_\_\_\_  
Signature of Bankruptcy Petition Preparer

\_\_\_\_\_  
Date

Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document, unless the bankruptcy petition preparer is not an individual:

*If more than one person prepared this document, attach additional signed sheets conforming to the appropriate Official Form for each person.*

*A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.*

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the \_\_\_\_\_ [the president or other officer or an authorized agent of the corporation or a member or an authorized agent of the partnership] of the \_\_\_\_\_ [corporation or partnership] named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of \_\_\_\_ sheets (Total shown on summary page plus 1), and that they are true and correct to the best of my knowledge, information, and belief.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

\_\_\_\_\_  
[Print or type name of individual signing on behalf of debtor.]

*Penalty for making a false statement: Fine of up to \$500,000, or imprisonment for up to 5 years, or both. 18 U.S.C. § 152 and 3571.*